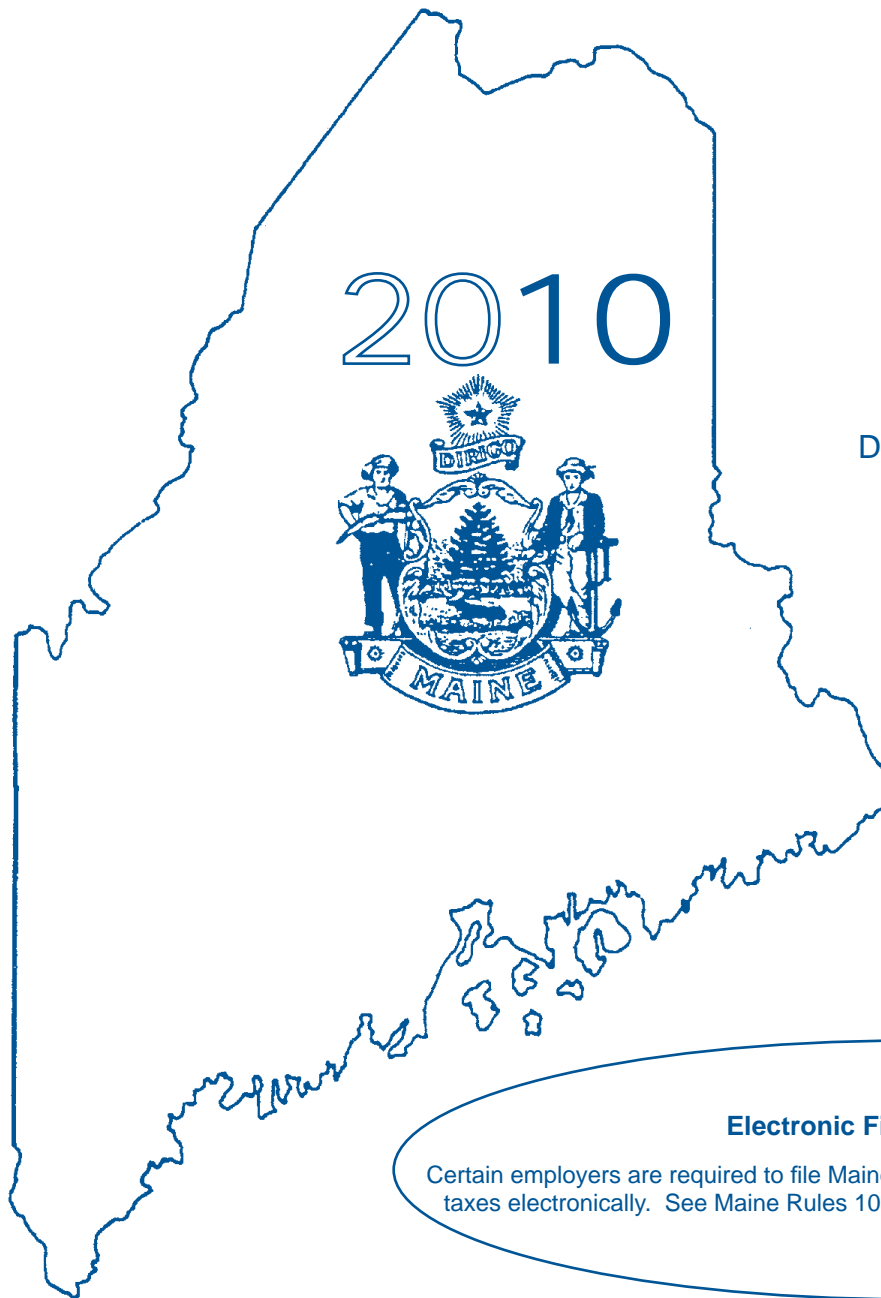


Maine Revenue Services

Employer's Payment Vouchers for Maine Income Taxes Withheld



Form 900ME

Downloadable forms are available at:
www.maine.gov/revenue



Make Electronic Withholding
payments with Maine's EZ Pay
online payment service at:
www.maine.gov/revenue

Electronic Filing and Payments.

Certain employers are required to file Maine withholding returns and pay Maine withholding taxes electronically. See Maine Rules 102, 104 & 803.

MISSION STATEMENT

The mission of Maine Revenue Services is to serve the citizens of Maine by administering the tax laws of the State effectively and professionally in order to provide the revenues necessary to support Maine government. To accomplish this mission, we will:

- Foster voluntary compliance with the tax laws by providing clear, complete, accurate, and timely guidance to taxpayers to help them understand and meet their responsibilities under the law.
- Maintain the highest standards of integrity, fairness, confidentiality and courtesy in everything we do.

INSTRUCTIONS – FORM 900ME

GENERAL INFORMATION

Employers and nonpayroll filers who reported Maine income tax withholding of \$18,000 or more for the 12 months ending June 30, 2009 are required to make payments of income tax withholding using Form 900ME vouchers on the following schedule:

<u>Day Wages Paid</u>	<u>Remittance Due</u>
Wednesday, Thursday, Friday	On or before the following Wednesday
Saturday, Sunday, Monday, Tuesday	On or before the following Friday

Employers and nonpayroll filers who reported Maine income tax withholding of less than \$18,000 for the 12 months ending June 30, 2009 need to remit payment of income tax withholding only with the quarterly withholding return (Form 941ME) or the quarterly combined withholding/unemployment return (Form 941/C1-ME).

Interest and Penalty. For calendar year 2010, the interest rate is 7%, compounded monthly. The penalty for failure to pay the withholding tax on time is 1% per month up to a maximum of 25%. Penalty charges also apply to late filed quarterly returns, Form 941ME or Form 941/C1-ME.

If you have any questions, visit our web site at www.maine.gov/revenue/forms, where downloadable forms are available, or call Maine Revenue Services at 207-626-8475, select 1, then option 4. If you need more vouchers, please call 207-624-7894.



ELECTRONIC PAYMENTS

Either the ACH credit method or ACH debit method may be used. The ACH credit method involves instructing your bank to transfer funds to a State of Maine bank account. The ACH debit method entails authorizing the State of Maine to withdraw a specified amount of funds from your bank account.

An application must first be filed with MRS to use the ACH credit method.

ACH debit is achieved in one of three ways: 1) through the ACH electronic funds withdrawal telephone payment system; 2) through the Maine EZ Pay online payment system; or 3) by making the payment request immediately following the online I-File return filing and entering appropriate banking information. An application must first be filed with MRS to use the ACH electronic funds withdrawal telephone payment system. EZ Pay can be accessed on the MRS web site at www.maine.gov/revenue/netfile/ezpay.htm. Payments may be scheduled in advance and will automatically be withdrawn on the payment date you select.

Maine law requires electronic payments for employers and

other payers with annual Maine income tax withheld in excess of certain thresholds. Maine Revenue Services, however, allows electronic payments from any person, regardless of the annual withholding amount. If you make payments electronically, do not send paper copies of Form 900ME or any other document to Maine Revenue Services.

For up-to-date information, to obtain an application for either the ACH Credit Method or ACH Electronic Funds withdrawal telephone payment method, to obtain a copy of Rule 102, or to get more information on EFT, visit www.maine.gov/revenue/eft, email efunds.transfer@maine.gov, call 207-287-8276, or write:

EFT Unit
Maine Revenue Services
P.O. Box 9100
Augusta, ME 04332-9100

The penalty for insufficient funds applies to electronic funds transfers. The penalty is \$20 or 1% of the payment amount, whichever is greater.

The penalty for failure to pay by electronic funds transfer when required is equal to the lesser of 5% of the tax due or \$5,000.

INSTRUCTIONS - FORM 900ME

Do not use Form 900ME vouchers if you remit income tax withholding by electronic funds transfer, or if you have no withholding for that period.

If you do not remit via electronic funds transfer, use these vouchers when making payments of withheld income tax. Complete one voucher and forward with each payment to Maine Revenue Services. **Use the address labels in the back of this booklet when mailing your payment and payment vouchers.**

Voucher Forms 900ME are preprinted with your withholding account number and business name. Enter the total remittance on line 1 and, on line 2, the beginning and ending dates of the quarter in which the related wages or nonwages were paid. For example, if the wages or nonwages were paid in the first quarter (Jan. 1 - Mar. 31), then enter **01-01-10** and **03-31-10** on line 2. List on line 3 the payroll dates or nonpayroll payment dates and amount withheld for each payroll or nonwage payment within the period included in the total remittance.

If a pay period spans the end of a quarter, and if wages or nonwages are paid on payment dates that fall in each of the two quarters, separate payment vouchers for each quarter must accompany the payment.

For each quarter, file the combined income tax withholding/unemployment contribution return (Form 941/C1-ME) or return for withholding only (Form 941ME) by the last day of the month following the end of the quarter to report total withholding for the quarter and to reconcile the payments made during the quarter to the total withheld.

For further instructions and information, see your Form 941ME or Form 941/C1-ME booklet, or www.maine.gov/revenue. For employers not filing electronically, quarterly booklets are generally mailed in March.